THE GOVERNOR'S MESSAGE.

ABOLISH FEE SYSTEM-SINGLE HEADS POR CONMISSIONS.

porations Needed - Many Economics Recom-

ALBANY, Jan. 2. The message of Gov. Odell to the Legislature was transmitted to the Senate and Assembly to-day and was read before

both houses. It is as follows

STATE OF NEW YORK.

EXECUTIVE CHAMBER.

ALBANY, Jan 2. 1901.

To the Legislature of the State of New York.

The Constitution provides that the Governor shall communicate by message to the Legislature at every session "the condition of the State and recommend such matters to it as he shall judge expedient. Acting upon this mandate. I have the honorsto trans mit to you the following message

On Sept. 30, 1900, the close of the fiscal year, the total debt of the State amounted to \$10,-130,660, classified as follows:

Canals ... Adroudack Park, Chapter 561, Laws of Adfrondack Park, Chapter 501, Laws of 1893 Adfrondack Park, Chapter 220, Laws of 1807

Of this debt. \$55,000 will fall due on the 30th day of January, 1901, and \$65,000 on the 30th day of January, 1902. The first has been cared for by an appropriation made by the Legislature of 1900, and no other provision, excepting for the item failing due in January, 1902, for the redemption of outstanding certificates of indebtedness, will be necessary The receipts and balances for the year end-

ing Sept 30, 1900, were \$36,511,698 25. Of this amount \$4,504,814 74 was the balance carried down from October, 1899
The total payments for all purposes during

the year amounted to \$29,221,895 70, leaving a balance in the State Treasury on Sept. 30. 1900, of \$7,280,800 55

The tax rate for the current year is 196 mills, which will yold on the valuation of the State (\$5,401,302,752) \$10,704,153 30

The amount requived from corporations during the fiscal year was:

For taxes on corporations being an increase over the preceding year

For educational purposes
For charitable institutions, including
care of the insane.
For the Adirondack Park, purphase of care of the insane.
For the Adirondack Park, purchase of lands and expenses.
For printing and advertising 4.
For the Legislature.
For State prisons.
For the Judiciary
For the National Guard, including armories and arsenals, for public defences.

state is that arising from the collateral inheritance tax. With the object of inquiring into the expense of collection of this tax in view I have secured from the Comptroller a statement which shows that during the years from 1897 to 1900, inclusive, there have been received from this source \$1,765,211.05, and there have been expended, including \$159,-351.96 in refunds, \$1,408,643.50 for collection. In other words more than 10 per cent, of the tax has been used for adrainistration purposes. The law provides that the County Treasurers shall be paid a fee for collection. The only work performed for this has been the signing of duplicate receipts and the transmission of the money to the Comptroller, at an expense during the period seferred to of \$276,207.16. The appraisement of the property has cost, in addition, \$390,906.80, or about 3 per cent. of the total amount collected.

The legal expenses other than those named above have also been very large, and could be greatly red red if the compensation of the attorneys was fixed by statute on a percentage basis, rather than left to the discretion of the Comptroller. No business man would suffer such an enormous drain upon his resources for the small amount of work now performed. One-half of the sum expended should have been ample for the collection of these moneys. and that of Itself would have effected an average saving during the past four years of

at least \$150,000 per year.

I recommend that in all counties where there are now official appraisers the collection of the taxes be transferred to the State Comptroiler, and in all other counties the County Treasurer be made the official appraiser for such counties with no additional fee for such

Since the adoption of the State Constitution a necessity for an increase in the force of employees in the Legislature has arisen, and without proper amendment to the legislative law this increase has been met through what is known as a supplemental list. With no definite limitation as to the number of such employees extravagance and abuses are apt I recommend an amendment to the legislative law that will fix the number and compensation of such additional em

The Comptroller's report shows also vast increase in the expenditures for clerical and other help in the departments. No doubt thorough pr ing could be effected if the Legislature w 1 investigate and report promptly its nothings, and I sak for such. All items of expenditure in the appropriation bills should be made more in detail, so as to give fuller effect to the veto power of the Executive against unnecessary expenditures, without a disapproval of many of the gross appropriations

TAXING CORPORATIONS.

In connection with the report of the Comptroller it may be well to consider the effect of our incorporation laws and what bearing they have upon the revenues of the State, and what, if any, legislation is required to liberalize and make them more effective. That corporations are treated more liberally in other States than in our own is well known corporations force capital to go to other States where mere favorable laws exist, and New York is losing the revenues which other States are enjoying at its expense. The total amount is a during the past year was but \$336,738 cl. showing that only \$34,000,000 of capital was organized under our laws in that period Many instances could be cited where single corporations with a greater capitalization than the aggregate just referred to have been made in other States. What renders this mode in other States. What renders this foreign corporations transact their business and use our State to all practical purposes and other expenses and other expenses. The duties immosed upon this board, with the present laws taking corporations for State to all practical purposes. The additional burdens placed upon domestic

them to escape taxation upon a great amount provides that they shall pay only upon the amount of capital actually employed within termining that amount, upon which an honest

attention is called to the amount appropriated by the law egislature for the salaries and office expenses of some of these various commissions.

The Board of Mediation and Arbitration received an appropriation of \$12,000 for salaries and office expenses. The Bureau of Labor Statistics received an appropriation of \$12,501, making a total appropriation for these three department received an appropriation of \$12,501, making a total appropriation for these three departments of \$17,208.

There are nearly as many men employed in the Factory Inspector's office as in the enforcement of the excess laws. It would seem that the State might be readily divided into Inspection districts, with much better results than are obtainable under the present system, and in addition to the duties now performed the Inspectors could at the same time collect the labor statistics, and the necessity for a separate set of men, now going over the same ground and displicating the work, might thus be avoided. Factory inspectors in the course of their inspection become familiar with the questions arising between employer and employee, and their reports could furnish a great deal of the information that is needed for the proper consideration of the relations existing between them. If this he so, it would seem that hy a consolidation of these three departments into one, to be known as the Department of Labor, the work done by each of the proper consideration that is needed for the proper consideration the tree transfer and an array of the proper consideration of these three departments in the second of the factors should be made by which a Board of Mediation and Arbitration might be selected from those connected with the department of Labor should be received. If this Department of Labor should be received from those connected with the selected from those connected with the impossible, it seems to me, to prohibit entire the proper

EMPLO ERS' LIABILITY

EMPLO ERS LIARLITY.

There have been frequent attempts during the past few years to enact what has been called an employers' liability law, the object being to place employers' liability law, the object being to place employers upon the same footing as individuals not employed, where death of injury may result from the acts of fellow employees without contributory negligence. The wide divergence of opinion existing between the employers and the employers are from the acts of fellow aution, and therefore it has been impossible for these interests to meet upon a common ground. A system of compulsory insurance of employers by the employers has been suggested as the best way of arriving at a solution of this question. It seems to unclusted the end of th

difference of opinion may also exist, they pay but little if any taxes. What, then, shall we do to make our laws more popular and at the same time protect the interests of the State and increase its revenue? While the cost of incorporation is greater in New York than in any other State, entailing a larger burden upon the corporations at their inception, this is of but minor import, and has but little bearing upon the discrimination against New York.

Without considering the restrictions as to the line of business or the acquirement of property, and the mortgaging of such properties, the one feature of sur laws which to the average capitalist is the most distasteful is that section which provides that he shall be liable for all the debts of the corporation, individually, through a failure to make an annual report, which under a recent decision of the Court of Appeals is held to include

so enormously increase the expenses of the Judiciary of the State. Many laws such as that providing for clerks and peoponal attendants, have been enacted in recent years, and there seems to be no limit to which this extravagance may not lead. As an example illustrating my meaning, your attention is called to the expenses which have grown up under the Special Jury law, passed in 1806 for the city of New York. The Appellate Division of the First Department is responsible for the appointment of the officials charged with the administration of this law, and have placed in charge one Commissioner at a salary of 20,000, a deputy at 83,000, three clerks at \$1,000 per year, and one at 2750, a total of \$17,250. In addition to these officials this division also maintains its staff of employees upon the same literal basis. Of course New York city pays the expenses of the Jury Commission, but this profiguey in the one case is an indication that no greater care is exercised where the expenses are borne by the State. It seems to me, therefore, that in making your appropriations for the Judiclary a saving could be effected without a loss of dismity or power to the various branches resulting therefrom. I may sav in justification of the criticism of the Repecial Jury law, that I am informed that the Commissioner is seldom called upon to furnish Jury, and is a hinder ance rather than a benefit to our jury system, and the law should therefore be repealed.

Another great increase in expenses has been in the item of printing, which in 1880 amounted to \$108, 33.88, and last year to \$85, 131.47, or five times as much. It is your duty to curtail in every way this wasteful extravagance which exists to-day in almost every. State department, it is no answer to cite the fact that others have done worse, and that the State is better able to afford these expenditures because of the Indirect taxation, but it is your duty at the hands of the Legislature such action as will lead to a reduction of their burdens, which are now bearing heavily, e

STATE TAX COMMISSION.

The State Board of Tax Commissioners have had placed upon them the additional duty of assessing the special franchise tax under the law enacted during the administration of my predecessor. Under the first operations of this law, 4.751 valuations were made, aggregating a total of \$266,163.059, an increase of \$170,101.157 over the assessment of the same properties by local assessors the year previous. The Tax Commissioners in the valuations under this special franchise tax have had to do with the assessment of property crossing highways, and they have recommended that where the occupation is less than 200 feet the law be so amended as to leave to the localities the assessment. State supervision of such properties causing serious and unnecessary irritation to those affected, with hardly any corresponding benefit to the State.

TAXATION

The subject of taxation is one that is of the most import to the people of the State at large. The attempt from time to time to shift the responsibility from one class of property to the other, with but corresponding well the real estate throughout the Commonwealth, does not fulfil the requirements of the constituency which we represent. I have looked forward with pleasurable anticipation to the day when the State of New York would no longer find it necessary to levy a direct tax for State purposes. The franchise tax meets, to a limited degree, this expectation. The Stranahan bill, the purpose of which was to impose a tax upon all mortgages, came nearer its consummation than any law that had ever before been presented to the logislature. The complications and antagentisms which it aroused made it unwise to not upon a matter of such great importance during the last session of the Legislature so that to-day we have the same problem confronting us as has been before us for so many year.

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Your attention is directed to the report of the Superintendent of Public Works for a detailed statement of the operations of this department. The expenditures this year were \$150,935, as against \$807,148.4; for the year 1800. This increase was due to the hight-flour law, which largely increased the payrolls, especially for lock and bridge tend-

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porations enjoying State protection and favors should be given by the localities rather than by the State, because it is the former which receives the greatest benefit, and all corporations should therefore pay a tax bases upon their earning power. But few of the many corporations in the State are now taxed in this manner, and therefore an unfair discrimination exists. A correction of this error would add greatly to corporations to this corporations of the state. In addition to this, corporations organized under the transportation laws, which include all those using public utilities, should also pay an additional fax. To correct many abuses which give approach the franchise law was enacted. While agreeings with the principle, I am convinced that the method of its administration is crude and should be more than convinced that the method of its administration is crude and should be more of the first points of the canal for Isso, 222 if. From the figure is would seem that this department in the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Isso, 222 if. From the first points of the canal for Is

when the composition is the form of the composition of the composition

I believe that criminal prosecution is of greater effect than a vivil prosecution, for the reason that in the majority of cases, the licenses are not owned by the proprieters of the places, but by some other individual. The real violator against the license intrinsted to his keeping. This should also be corrected. Puring political campaigns some of the hotels known as Raines his hotels have been subject to make a hotels have been subject to make a hotels have been subject to make a hotels have been openly made that they are often used for the purpose of colonization of illegal voters in Greater New York and the character of their guests, and the character of the purpose of colonization of illegal voters in Greater New York and the character in the placed apon places of this character except by constitut supervision. Under the so-called Metropolitan Election law the proprietors of these hotels are required, thirty days before an election, to give to the superintendents of Election also of the may be empowered to make such additional regulations as will at all times place him in possossion of such information as he may be empowered to make such additional regulations as will at all times place him in possossion of such information as he may be empowered to make such additional regulations as will at all times place him in possossion of such information as he may be called upon to furnish by the Superintendent of Elections or others.

Your attention is directed to the report of

New York City and the improvement of its dockage facilities should receive the attention of both the municipal and State authorities. It seems to me that legislation for a non-rapid improvement of its wharfing facilities should be imaginated, and a much greater efficiency could be secured if a single-headed commission were substituted for the present book Board. POLICE DEPARTMENT, NEW YORK CITY.

The serious problem as to the proper administration of the New York Police Department should receive your immediate attention. The present condition is probably due to divided responsibility. I am not one of those who believe that because there is a disregard for existing regulations upon the part of some of those charged with police administration, the whole system is taulty and bad. With the present complicated system, the responsibility for this condition can be shifted from one to another, and it is therefore almost impossible for even the chief executive of the city to severe an honest and faithful entercement of the SNAP HOOK & EYE CO., 377 Broadway, N. Y. City. In another, and it's therefore almost impossible for even the chief executive of the city to secure an house and tathful enforcement of the from the city of New York, or from any other city. It can however, the held in subjection and not allowed to flatint lised default before the public. It can be corrected and held will jeel that the department has done all that the in its power to enforce the law. How can this be best accomplished, and what action shall be taken by the Legislature to distinct the taken by the Legislature to distinct the state of the control of the workings of the department. I believe that a more perfect system can be seen that a more perfect system can be seen that a more perfect system can be seen that the more department. I believe that a more perfect system can be seen the covering, charged with the execution and enforcement of the laws, whose sole power at present, to clear the have, first, the first covering the control of the workings of the department, and which the strong distinction of the principle of the constitution of my predexessor, this power was an idea of the control of the principle of the control of the princi

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